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OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2007

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8/6/08

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JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
 1904-1984
 John Newton Stout, CPA
 1936-2005

Retired

Harold Dupre, CPA
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 Joel Lanclos, Jr., CPA
 2003
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 2005

ACCOUNTANT'S REVIEW REPORT

To Opelousas City Marshal
 Opelousas, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and each major fund, of the Opelousas City Marshal, as of and for the year ended December 31, 2007, which collectively comprise the Opelousas City Marshal's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Opelousas City Marshal's management.

Our review was conducted in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards issued by the Comptroller General of the United States of America. A review consists principally of inquiries of the Marshal's personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

In accordance with the Louisiana Government Audit Guide and the provisions of state law, we have issued a report, dated June 30, 2008, on the results of our agreed-upon procedures.

The budgetary comparison information as noted in the table of contents is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. The other supplementary information as listed in the table of contents on pages 16-18 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but was compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements.

John S. Dowling & Company
 Opelousas, Louisiana
 June 30, 2008

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
STATEMENT OF NET ASSETS
DECEMBER 31, 2007

GOVERNMENTAL ACTIVITIES

ASSETS

Cash	\$64,697
Certificate of deposit	56,257
Due from garnishment account	39,135
Receivables	11,013
Capital assets, net	<u>55,555</u>
<u>Total assets</u>	<u>226,657</u>

LIABILITIES

Accounts payable	792
Payroll taxes payable	2,882
Long-term liabilities	
Due in one year	5,272
Due in more than one year	<u>13,464</u>
<u>Total liabilities</u>	<u>22,410</u>

FUND ASSETS

Invested in capital assets, net of related debt	36,819
Unrestricted	<u>167,428</u>
<u>Total net assets</u>	<u>204,247</u>

See accompanying notes and accountant's report.

OPELOUSAS CITY MARSHAL,
OPELOUSAS, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2007

<u>Activities</u>	<u>Program Revenues</u>		<u>Net (Expenses) Revenues and Change in Net Assets Governmental Activities</u>
	<u>Expenses</u>	<u>Charges for Services</u> <u>Operating Grants and Contributions</u>	
<u>Governmental Activities</u>			
General government	\$183,175	\$191,492	\$35,491
Interest expense	<u>1,690</u>		<u>(1,690)</u>
Total governmental activities	<u>184,865</u>	<u>191,492</u>	<u>33,801</u>
General revenues			2,314
Interest income			
Other			
Miscellaneous			<u>765</u>
Total governmental revenues			<u>3,079</u>
Change in net assets			36,880
Net assets, January 1, 2007			<u>167,367</u>
Net assets, December 31, 2007			<u>204,247</u>

See accompanying notes and accountant's report.

FUND FINANCIAL STATEMENTS

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
BALANCE SHEET
DECEMBER 31, 2007

	GOVERNMENTAL
	<u>FUND TYPE</u>
	<u>GENERAL</u>
 <u>ASSETS</u>	
Cash	\$64,697
Certificates of deposit	56,257
Due from garnishment account	39,135
Receivables	<u>11,013</u>
 Total assets	 <u>171,102</u>
 <u>LIABILITIES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
Accounts payable	\$792
Payroll taxes payable	<u>2,882</u>
Total liabilities	<u>3,674</u>
 <u>FUND BALANCE</u>	
Investment in general fixed assets	
Fund balance - unreserved	167,428
Total fund balance	<u>167,428</u>
 Total liabilities and fund balance	 <u>171,102</u>

See accompanying notes and accountant's report.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2007

Total fund balance for the governmental fund at December 31, 2007		\$167,428
Cost of capital assets at December 31, 2007	\$90,277	
Less: Accumulated depreciation as of December 31, 2007	(34,722)	55,555
Long-term liability		(18,736)
Net assets at December 31, 2007		<u>204,247</u>

See accompanying notes and accountant's review report.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2007

REVENUES

Fines and forfeitures	
Fines	\$169,318
Subpoenas	4,914
Bonds collected	2,649
Garnishment revenue	14,233
Civil fees	378
Intergovernmental	
Salary reimbursements	11,590
City of Opelousas	12,634
State supplemental pay	2,950
Interest income	2,314
Other	
Miscellaneous	765
<u>Total revenues</u>	<u>221,745</u>

EXPENDITURES

Current operating	
Salaries	124,324
Payroll taxes	9,681
Repairs and maintenance	7,563
Insurance	9,089
Office supplies	4,286
Advertising	25
Basic training	800
Uniforms	2,351
Dues and conventions	601
Meals	30
Police supplies	1,686
Accounting	3,723
Travel and meetings	503
Telephone	4,052
Miscellaneous	362
Workers' compensation insurance	5,655
Debt service	
Principal	4,901
Interest	1,690
Capital outlay	2,928
<u>Total expenditures</u>	<u>184,250</u>

Continued on next page.

See accompanying notes and accountant's report.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPE - GENERAL FUND - (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2007

<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	\$37,495
<u>FUND BALANCE, beginning of year</u>	<u>129,933</u>
<u>FUND BALANCE, end of year</u>	<u>167,428</u>

See accompanying notes and accountant's report.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN THE FUND BALANCE OF THE GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2007

Total net change in the fund balance for the year ended December 31, 2007 per Statement of Revenues, Expenditures and Changes in Fund Balance		\$37,495
Capital outlay which is considered an expenditure on Statement of Revenues, Expenditures and Changes in Fund Balance	\$2,928	
Depreciation expense for the year ended December 31, 2007	(8,444)	(5,516)
Debt service principal retirement considered as an expenditure on Statement of Revenues, Expenditures and Changes in Fund Balance		<u>4,901</u>
<u>Total change in net assets for the</u> <u>year ended December 31, 2007 per</u> <u>Statement of Activities</u>		<u>36,880</u>

See accompanying notes and accountant's report.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2007

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of certain significant accounting policies and practices.

A. The Reporting Entity

As the governing authority for the City of Opelousas, for reporting purposes, the City of Opelousas, Louisiana is the financial reporting entity. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature or significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the primary government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the primary government to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.
2. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the criteria described above, the Opelousas City Marshal is a primary government due to the following:

1. The Marshal is an independently elected official.
2. The Marshal is fiscally independent of the City of Opelousas.
3. The Marshal is legally separate from the City of Opelousas.

The accompanying basic financial statements present information only on the funds maintained by the City Marshal and do not present information on the City of Opelousas, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2007

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation

The accompanying financial statements of the Opelousas City Marshal have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standards-setting body for establishing governmental accounting and financial reporting principles.

Management has elected not to implement the new financial reporting requirements of GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. The Governmental Accounting Standards Board (GASB) is the accepted standards-setting body for establishing governmental accounting and financial reporting principles.

C. Fund Accounting

The City Marshal uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. The following fund type is used by the City Marshal:

General Fund. The General Fund is used to account for resources traditionally associated with government which are not required legally to be accounted for in another fund.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The governmental fund is maintained on a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The following practices are used in recording revenues and expenditures:

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2007

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

Revenues

Fines and reimbursements are recorded when they become susceptible to accrual. Miscellaneous revenues are recorded when received.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting. Expenditures are recorded when the related fund liability is incurred.

Expenditures for insurance and similar services, which extend over more than one accounting period, are accounted for as expenditures in the period of acquisition.

Purchases of operating supplies are regarded as expenditures at the time purchased and inventories of such supplies (if any) are not recorded as assets at the close of year-end unless significant.

The City Marshal does not employ the encumbrance system of accounting.

E. CAPITAL ASSETS

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Equipment	10-20 years
Autos	10-20 years

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Construction period interest is capitalized if material amounts or interest resulting from borrowings in the course of the construction of fixed assets is incurred. No interest was capitalized for the year ended December 31, 2007.

F. Budget

The City Marshal adopts a budget at the beginning of each year on a basis consistent with generally accepted accounting principles (GAAP). If necessary, the budget is amended.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2007

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Investments and Cash

Louisiana statutes authorize the City Marshal to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment.

H. Annual Sick Leave

All annual leave accumulated in 2007 was converted to sick leave on December 31, 2007. Sick leave is paid upon retirement or death, up to a maximum of 240 hours at a rate computed by taking the current monthly salary provided by the Opelousas City Marshal, and dividing that amount by 160 hours. Accrued compensated absences are not material at December 31, 2007 and thus are not recorded in these financial statements.

I. Accounts Receivable

The accounts receivable account represents fines receivable, salary reimbursement, juvenile mileage, subpoenas receivable, restitution receivable and bond forfeitures receivable.

The fines receivable amount represents fines collected by the Opelousas City Court for the prior year but not remitted to the City Marshal until the current year.

The salary reimbursement receivable represents the amount the City Marshal is reimbursed each month for salaries. The reimbursement is usually received during the month the expense is incurred.

The juvenile mileage receivables are reimbursements by the Opelousas City Court for costs incurred by the City Marshal's employees. Each month a mileage recap is sent to Opelousas City Court for the reimbursement which is made in the following month.

The subpoena receivable represents the amount collected by the Opelousas City Court for the prior year but not remitted to the City Marshal until the current year.

The restitution receivable represents reimbursements by an individual for costs incurred by the City Marshal's office for transfer of a suspect.

The bond forfeiture receivable represents amounts collected by the Opelousas City Court, mainly from bonding agencies, when defendants fail to appear in court.

NOTE (2) - CASH AND CERTIFICATES OF DEPOSIT

Cash consists of 3 demand deposit accounts. At year-end, the carrying amount of the City Marshal's cash accounts was \$64,697. The bank balance of cash was \$67,938. The cash was covered by federal depository insurance.

The carrying amount and the bank balance of certificates of deposit at year-end was \$56,257. The bank balance was covered by federal depository insurance.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2007

NOTE (3) - ACCOUNTS RECEIVABLE

Receivables at December 31, 2007 consist of the following:

Salary reimbursement - DA	\$500
Fines	10,315
Subpoenas	<u>198</u>
<u>Total</u>	<u>11,013</u>

NOTE (4) - CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets is as follows:

	<u>Balance</u> <u>1/1/07</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>12/31/07</u>
Automobiles	\$62,329			\$62,329
Equipment	<u>25,020</u>	<u>\$2,928</u>	<u>—</u>	<u>27,948</u>
<u>Totals</u>	<u>87,349</u>	<u>2,928</u>	<u>-0-</u>	<u>90,277</u>
Less accumulated depreciation				
Autos	12,859	6,233		19,092
Equipment	<u>13,419</u>	<u>2,211</u>	<u>—</u>	<u>15,630</u>
<u>Total accumulated depreciation</u>	<u>26,278</u>	<u>8,444</u>	<u>-0-</u>	<u>34,722</u>
Capital assets, net	<u>61,071</u>	<u>(5,516)</u>	<u>-0-</u>	<u>55,555</u>

The land and building in which the Opelousas City Marshal operates, are provided by and currently owned by the City of Opelousas, Louisiana.

NOTE (5) - LONG-TERM DEBT

On March 20, 2006, the Marshal entered into an installment loan contract to finance the purchase of a 2006 GMC truck in the amount of \$27,048. The loan is for 60 payments of \$546.93 beginning May 5, 2006. Debt service on the loan is as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	\$5,272	\$1,291	\$6,563
2009	5,703	860	6,563
2010	6,169	394	6,563
2011	<u>1,592</u>	<u>21</u>	<u>1,613</u>
	<u>18,736</u>	<u>2,566</u>	<u>21,302</u>

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2007

NOTE (6) - ON-BEHALF PAYMENTS

Employees of the Opelousas City Marshal's Office received salaries and fringe benefits from various agencies. The following is a summary of these on-behalf payments:

City of Opelousas	
Salaries	\$121,272
Fringe benefits	36,288
Opelousas City Court	
Fees for serving papers	12,515
State of Louisiana	
State supplemental pay	16,599

The City of Opelousas also pays certain operating expenses of the Marshal's office as follows:

Vehicle expenses	\$8,968
Telephone, postage, office supplies	6,426
Equipment maintenance	57
Capital outlay	2,500

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2007

	ORIGINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Fines and forfeitures			
Fines	\$150,000	\$169,318	\$19,318
Subpoenas	5,000	4,914	(86)
Bonds collected	2,500	2,649	149
Garnishment revenue	15,000	14,233	(767)
Civil fees	350	378	28
Intergovernmental			
Salary reimbursements	10,000	11,590	1,590
Juvenile and citation mileage	50		(50)
City of Opelousas	12,634	12,634	
State supplemental pay		2,950	2,950
Interest income	1,200	2,314	1,114
Other			
Miscellaneous	500	765	265
<u>Total revenues</u>	<u>197,234</u>	<u>221,745</u>	<u>24,511</u>
<u>EXPENDITURES</u>			
Current operating			
Salaries	129,000	124,324	4,676
Payroll taxes	5,500	9,681	(4,181)
Repairs and maintenance	4,000	7,563	(3,563)
Insurance	10,000	9,089	911
Office supplies	2,500	4,286	(1,786)
Advertising	200	25	175
Uniforms	4,500	2,351	2,149
Dues and conventions	500	601	(101)
Basic training		800	(800)
Meals	100	30	70
Equipment maintenance	700		700
Police supplies	2,500	1,686	814
Legal fees	1,000		1,000
Accounting	4,000	3,723	277
Computer costs	1,500		1,500
Automobile lease	7,000		7,000
Travel and meetings	750	503	247
Telephone	4,500	4,052	448
Workers' compensation insurance	6,000	5,655	345
Miscellaneous	3,500	362	3,138
Debt service			
Principal		4,901	(4,901)
Interest		1,690	(1,690)
Capital outlay	3,500	2,928	572
<u>Total expenditures</u>	<u>191,250</u>	<u>184,250</u>	<u>7,000</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	<u>5,984</u>	<u>37,495</u>	<u>31,511</u>
<u>FUND BALANCE</u> , beginning of year		<u>129,933</u>	
<u>FUND BALANCE</u> , end of year		<u>167,428</u>	

The Marshal did not adopt an amended budget for 2007.

See accountant's report.

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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Opelousas City Marshal
 Opelousas, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Opelousas City Marshal and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Opelousas City Marshal's compliance with certain laws and regulations during the year ended December 31, 2007 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$20,000 or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$20,000 or public works exceeding \$100,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

To the Opelousas City Marshal
Page 2

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget.

6. Trace the budget adoption and amendments to the minute book.

The Marshal is an independently elected official and as such does not have minutes. The original budget was adopted by the Marshal in December 2006.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Budgeted revenues for the year did not exceed actual revenues by more than 5%. Actual expenditures did not exceed budgeted expenditures by more than 5%.

Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

The payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated proper approval according to the Marshal's current policy.

To the Opelousas City Marshal
Page 3

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Marshal is an independently elected official and as such does not have meetings.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Opelousas City Marshal and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

John S. Dowling & Company

Opelousas, Louisiana
June 30, 2008

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

6/24/08 (Date Transmitted)

John S. Dowling & Company
P.O. Box 1549
4766 I-49 North Service Road
Opelousas, LA 70571-1549 (337) 948-4848 (Auditors)

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes ☒ No ☐

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes ☒ No ☐

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes ☒ No ☐

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [☒] No [☐]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [☒] No [☐]

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [☒] No [☐]

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [☒] No [☐]

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [☒] No [☐]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

<u>Dianne Arnaud</u>	Secretary		Date
	Chief Deputy	6-24-08	Date
	Treasurer		Date
<u>Paul Smith</u>	marshal	6-24-08	Date
	President		Date

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
SCHEDULE OF CURRENT YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2007

SECTION I - COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

No findings.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2007

SECTION I - COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

2006-1 Bid Law

Corrective Action Taken

2006-2 State Bond Commission Approval

Corrective Action Taken

2006-3 Budget Law

Corrective Action Taken